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6 Of Counsel:
7 DAYLE ELIESON
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8 District of Nevada

9 IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF NEVADA

10 VICTORIA L. NELSON, TRUSTEE)

11 Plaintiff,)

12 v.)

13 JAMES W. PENGILLY,)
14 JAMES W. PENGILLY, P.C., and)
UNITED STATES OF AMERICA,)

15 Defendants.)
16 _____)

Case No. 2:15-cv-01307-JAD-PAL

Stipulation and Order for Distribution
of Funds and Dismissal of Case

ECF No. 50

17 The defendants, the United States of America, James W. Pengilly, and James W.
18 Pengilly, P.C., by and through the undersigned counsel, hereby stipulate as follows¹:
19
20 _____

21 ¹ The plaintiff was dismissed from the action by Order dated November 15, 2015 (Doc 31).
22

1 1. A settlement conference was conducted by Magistrate Judge Leen in this matter on
2 August 29, 2017. Following the settlement conference, James W. Pengilly filed his federal
3 income tax returns for the years 2013, 2014, 2015 and 2016. In addition, Mr. Pengilly submitted
4 amended federal income tax returns for tax years 2008 and 2011 to the Internal Revenue Service
5 for review.

6 2. The amended federal income tax returns for years 2008 and 2011 have been accepted
7 by the Internal Revenue Service.

8 3. The amount on deposit with the Court in the amount of \$230,000 may be distributed
9 to the United States for payment towards James W. Pengilly's federal income tax liabilities for
10 the years 2009, 2011, 2013, 2014 and 2016.

11 4. This action may be dismissed with prejudice.

12 Respectfully submitted this 6th day of March, 2018.

13 RICHARD E. ZUCKERMAN
14 Acting Assistant Attorney General

15 /s/ Virginia Cronan Lowe
16 VIRGINIA CRONAN LOWE
17 Trial Attorney, Tax Division
18 U.S. Department of Justice

19 Of Counsel:
20 DAYLE ELIESON
21 United States Attorney

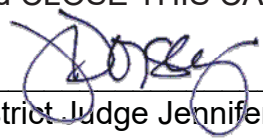
22 *Counsel for the United States*

/s/ James W. Pengilly
JAMES W. PENGILLY
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Las Vegas, NV 89134

*Counsel for Defendants James W. Pengilly
and James W. Pengilly, P.C.*

ORDER

Based on the parties' stipulation [ECF No. 50] and good cause appearing, IT IS
HEREBY ORDERED that **this action is dismissed with prejudice**. The Clerk of
Court is directed to distribute the interpled funds on deposit in the court registry in this
case to the United States in a check made payable to: U.S. Department of Justice
and mailed to the U.S. Department of Justice, Attn: William E. Thompson, P.O. Box
310, Ben Franklin Station, Washington, D.C., 20044, and CLOSE THIS CASE.


U.S. District Judge Jennifer Dorsey
3-6-18